

**House File 266 - Introduced**

HOUSE FILE 266

BY HEATON

**A BILL FOR**

1 An Act relating to school district transportation costs by  
2 authorizing a school district to impose a transportation  
3 cost supplemental levy and including applicability  
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 298.17 Transportation cost  
2 supplemental levy.

3 1. The board of directors of a school district with district  
4 transportation costs per pupil in excess of the state average  
5 transportation costs per pupil, as those amounts are determined  
6 under section 257.31, subsection 17, paragraph "c", may certify  
7 for levy by April 15 of the school year preceding the budget  
8 year, a tax on all taxable property in the school district for  
9 a transportation cost supplemental levy. The revenue from the  
10 tax levied in this section shall be placed in the general fund  
11 of the school district and expended for the purposes authorized  
12 under subsection 3.

13 2. The amount certified by a school district for levy  
14 under this section for a school budget year shall not exceed  
15 an amount equal to the number of transported pupils in the  
16 district for the budget year multiplied by the remainder of  
17 the district's average transportation costs per pupil minus  
18 the state average transportation costs per pupil, as those  
19 amounts are determined under section 257.31, subsection 17,  
20 paragraph "c". However, such resulting amount shall be reduced  
21 by the amount of transportation assistance aid received by the  
22 district under section 257.31, subsection 17, for the same  
23 budget year, if applicable.

24 3. Revenues received by a school district from a levy  
25 imposed under this section shall be expended only for the  
26 cost of repairing, maintaining, and fueling school district  
27 transportation equipment and school buses, as defined in  
28 section 321.1, subsection 69.

29 4. Except for an adjustment in the amount certified for  
30 levy under subsection 2, imposition of a transportation cost  
31 supplemental levy under this section shall not affect a school  
32 district's eligibility for transportation assistance under  
33 section 257.31, subsection 17.

34 5. Revenues received by a school district under this section  
35 shall not be included in district cost and such amounts shall

1 be miscellaneous income.

2 Sec. 2. APPLICABILITY. This Act applies to school budget  
3 years beginning on or after July 1, 2014.

4 EXPLANATION

5 This bill authorizes the board of directors of a school  
6 district with district transportation costs per pupil in excess  
7 of the state average transportation costs per pupil, as those  
8 amounts are determined under Code section 257.31(17)(c), to  
9 certify for levy a tax on all taxable property in the school  
10 district for a transportation cost supplemental levy. The  
11 amount certified by a school district for levy for a school  
12 budget year shall not exceed an amount equal to the number  
13 of transported pupils for the budget year multiplied by the  
14 remainder of the district's average transportation costs per  
15 pupil minus the state average transportation costs per pupil.  
16 The bill provides, however, that such resulting amount shall be  
17 reduced by the amount of transportation assistance aid received  
18 by the district under Code section 257.31(17) for the same  
19 budget year, if applicable.

20 The bill specifies that revenues received by a school  
21 district from a levy imposed under the bill shall be expended  
22 only for the cost of repairing, maintaining, and fueling school  
23 district transportation equipment and school buses. The bill  
24 provides that except for an adjustment in the amount that  
25 may be certified for levy, imposition of a transportation  
26 supplemental levy does not affect a school district's  
27 eligibility for transportation assistance under Code section  
28 257.31(17).

29 The bill specifies that revenues received by a school  
30 district from a transportation cost supplemental levy shall  
31 not be included in district cost and such amounts shall be  
32 miscellaneous income.

33 The bill applies to school budget years beginning on or after  
34 July 1, 2014.